

HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

W.P.No.12346 of 2001

24-08-2005

Between:

M/s Dhariwal Industries Limited,

Company incorporated under Companies Act

having its registered office at 126,
IDA Mallapur, Nacharam,

rep. by its Chief Executive

Shri Jivan B.Sancheti,

S/o Bansilal Sancheti, and another

.. Petitioner

and

State of A.P. rep. by Principal Secretary,

Revenue Department, State Government

of Andhra Pradesh, Hyderabad.

.. Respondent

HON'BLE SRI JUSTICE B.SUDERSHAN REDDY

AND

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

W.P.No.12346 of 2001

ORDER: (Per Hon'ble Sri Justice B.Sudershan Reddy)

The petitioners pray for issuance of a writ of mandamus declaring the insertion of '*Gutka*' in Item-I of the Schedule to Andhra Pradesh Taxes on Luxuries Act, 1987, as illegal, arbitrary and violative of Articles 14 and 19 of the Constitution of India. The question is no longer *res integra* and squarely covered by the authoritative pronouncement of the Supreme Court in GODFREY PHILLIPS INDIA LIMITED Vs. STATE OF U.P. striking down the impugned provision.

Following the said judgment, it has to be held that insertion of '*Gutka*' in Item-I of the Schedule to Andhra Pradesh Taxes on Luxuries Act, 1987 is void and illegal. The writ petition is accordingly allowed without any order as to costs.

B.SUDERSHAN REDDY, J

RAMESH RANGANATHAN, J

24-08-2005

bsc